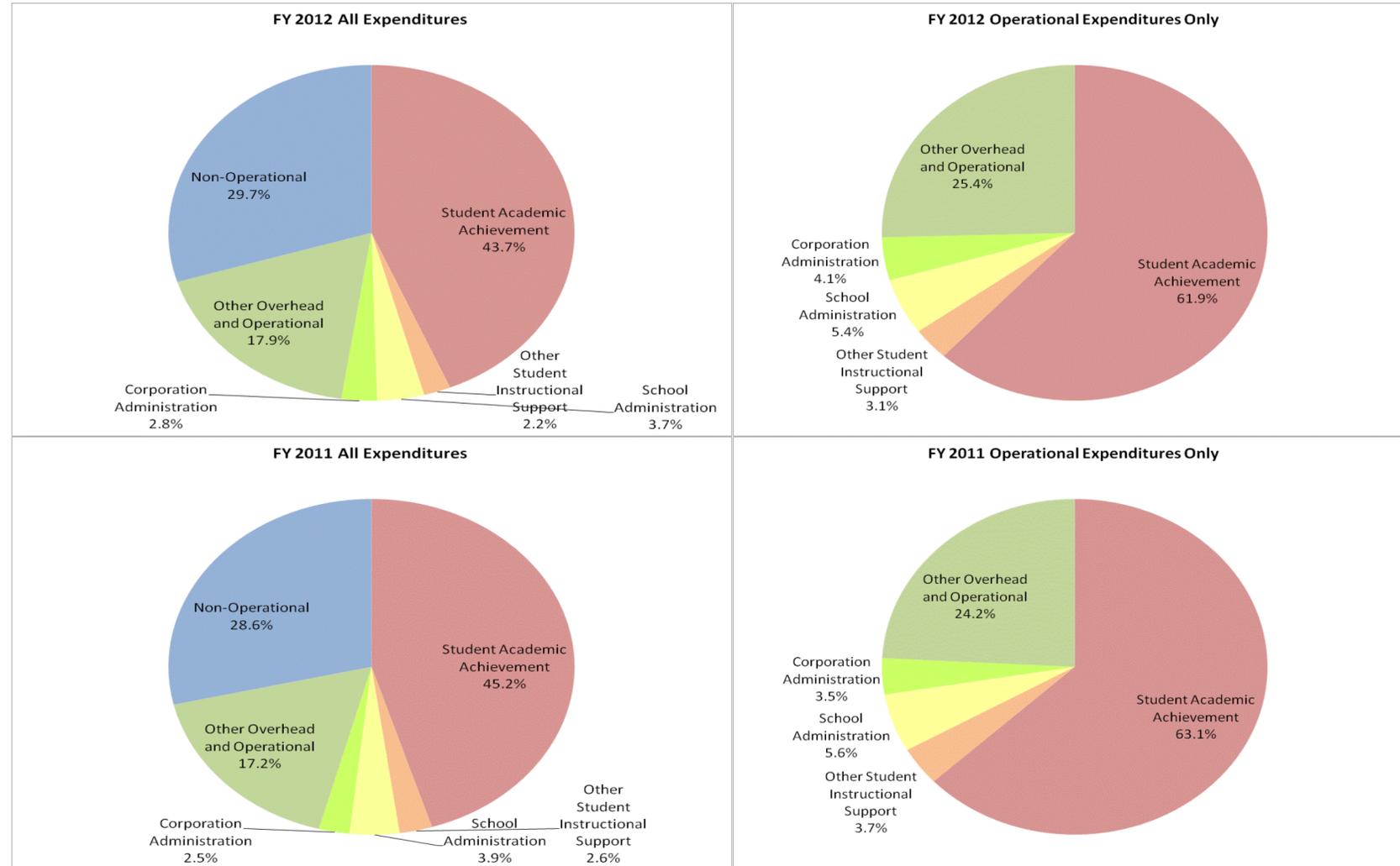


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
North Adams Community Schools (25)**

North Adams Community Schools (25)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$11,687,129	49.4%	\$11,336,632	47.5%	\$10,116,120	45.2%	\$10,474,593	43.7%
Student Instructional Support	\$1,516,096	6.4%	\$1,580,216	6.6%	\$1,468,400	6.6%	\$1,414,268	5.9%
Overhead and Operational	\$4,703,015	19.9%	\$4,600,064	19.3%	\$4,401,485	19.7%	\$4,975,841	20.7%
Nonoperational	\$5,770,144	24.4%	\$6,373,581	26.7%	\$6,408,300	28.6%	\$7,128,968	29.7%
Grand Total	\$23,676,385		\$23,890,493		\$22,394,306		\$23,993,669	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	55.8%	54.1%	51.7%	49.5%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
North Adams Community Schools (25)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$33,751	\$434,767	\$259,941	\$190,943	466%	-56%	-27%
	11100 Regular Programs; Elementary	\$2,663,311	\$2,844,840	\$2,309,327	\$2,164,198	-19%	-24%	-6%
	11200 Regular Programs; Middle/Junior High	\$1,293,306	\$1,677,766	\$1,839,467	\$1,853,966	43%	11%	1%
	11300 Regular Programs; High School	\$2,222,024	\$2,535,708	\$2,242,012	\$2,273,537	2%	-10%	1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$53,100	\$50,824	\$71,358	\$71,035	34%	40%	0%
	11420 Vocational Education; Agriculture B	\$34,505	\$53,578	\$56,279	\$59,009	71%	10%	5%
	11430 Vocational Education; Distributive Education	\$38,915	\$44,635	\$0	\$0	-100%	-100%	
	11440 Vocational Education; Health Occupations	\$48,703	\$71,645	\$72,600	\$74,237	52%	4%	2%
	11450 Vocational Education; Consumer and Homemaking	\$128,348	\$196,670	\$183,566	\$185,666	45%	-6%	1%
	11470 Vocational Education; Business Education	\$31,467	\$154,279	\$109,321	\$118,351	276%	-23%	8%
	11480 Vocational Education; Industrial Education A	\$64,520	\$53,046	\$53,841	\$65,589	2%	24%	22%
	11490 Vocational Education; Industrial Education B	\$55,905	\$55,080	\$61,939	\$54,004	-3%	-2%	-13%
	11510 Vocational Education; Cooperative Education	\$59,366	\$77,723	\$0	\$0	-100%	-100%	
	11590 Other Vocational Education Programs	\$103,131	\$154,625	\$147,565	\$135,159	31%	-13%	-8%
	12110 Gifted And Talented; Gifted and Talented	\$10,628	\$39,776	\$21,414	\$65,709	> 500%	65%	207%
	12350 Physical Impairment; Homebound	\$1,641	\$11,798	\$4,913	\$6,414	291%	-46%	31%
	12510 Culturally Different; Communication Disorders	\$0	\$4,324	\$2,798	\$2,695		-38%	-4%
	12520 Culturally Different; Compensatory	\$8,135	\$3,271	\$0	\$0	-100%	-100%	
	12710 Equal Opportunity At Risk	\$15,509	\$7,034	\$6,763	\$0	-100%	-100%	-100%
	12810 Special Education Preschool	\$63,300	\$60,500	\$57,979	\$0	-100%	-100%	-100%
	12900 Other Special Programs	\$152	\$91,331	\$59,854	\$59,127	> 500%	-35%	-1%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$9,220	\$46,617	\$52,299	\$12,022	30%	-74%	-77%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$51,641	\$33,153	\$29,091	\$1,716	-97%	-95%	-94%
	14100 Summer School Programs; Elementary	\$0	\$24,230	\$0	\$770		-97%	
	14200 Summer School Programs; Middle/Junior High School	\$3,985	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$49,585	\$56,723	\$20,998	\$12,492	-75%	-78%	-41%
	15100 Enrichment Programs; Non-Credit	\$1,505	\$4,164	\$0	\$0	-100%	-100%	
	16100 Remediation Testing	\$13,524	\$43,686	\$60,687	\$106,470	> 500%	144%	75%
	16200 Preventive Remediation	\$0	\$2,008	\$1,712	\$2,595		29%	52%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$0	\$14,998	\$7,655	\$17,357		16%	127%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$1,026,823	\$1,212,815	\$897,259	\$1,065,388	4%	-12%	19%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$1,289	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$97,440	\$105,931	\$143,980	\$127,153	30%	20%	-12%
	22130 Improvement of Instruction; Instructional Staff Training	\$155,588	\$34,598	\$55,362	\$213,935	38%	> 500%	286%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$29,336	\$99,861	\$342,984	\$436,655	> 500%	337%	27%
	22210 Library/Media Services; Service Area Direction	\$0	\$0	\$6	\$0			-100%
	22220 Library/Media Services; School Library	\$424,608	\$424,726	\$370,592	\$376,236	-11%	-11%	2%
	22230 Library/Media Services; Audiovisual	\$6,801	\$1,930	\$0	\$0	-100%	-100%	
	22240 Library/Media Services; Educational Television	\$2,091	\$1,321	\$0	\$0	-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$40,338	\$20,420	\$3,936	\$12,034	-70%	-41%	206%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$67,081	\$120,046	\$106,445	\$102,420	53%	-15%	-4%
	22360 Instruction, Related Technology; Network Support	\$109,571	\$159,670	\$174,096	\$217,372	98%	36%	25%
	22900 Other Support Service, Instructional Staff	\$0	\$71,392	\$124,018	\$40,286		-44%	-68%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$849	\$0	\$22,393	\$295,776	> 500%		> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$275,632	\$235,126	\$141,669	\$54,278	-80%	-77%	-62%
	26497 2007 Account Code - Teachers Retirement Fund	\$452,136	\$0	\$0	\$0			
Student Academic Achievement Total		\$9,748,759	\$11,336,632	\$10,116,120	\$10,474,593	7%	-8%	4%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$2,493	\$0	\$0	\$0	-100%		
	21210 Guidance Services; Service Area Direction	\$23,477	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$373,456	\$486,015	\$478,477	\$404,453	8%	-17%	-15%
	21250 Guidance Services; Records Maintenance	\$896	\$3,005	\$998	\$2,434	172%	-19%	144%
	21290 Guidance Services; Other Guidance Services	\$3,738	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$65,967	\$101,014	\$103,375	\$106,814	62%	6%	3%
	21390 Health Services; Other Health Services	\$5,113	\$1,284	\$1,536	\$1,635	-68%	27%	6%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$1,953			
	24100 Office of The Principal	\$532,071	\$668,340	\$647,246	\$648,716	22%	-3%	0%
	24900 Other Support Services, School Administration	\$223,257	\$320,558	\$236,769	\$248,262	11%	-23%	5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
North Adams Community Schools (25)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support Total		\$1,230,468	\$1,580,216	\$1,468,400	\$1,414,268	15%	-11%	-4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$0	\$10,765	8%	0%	
	23120 Board of Education; Service Area Assistants	\$62,787	\$85,221	\$89,505	\$94,059	50%	10%	5%
	23150 Board of Education; Legal Services	\$8,358	\$20,670	\$20,877	\$29,465	253%	43%	41%
	23160 Board of Education; Promotion Expenses	\$1,179	\$3,716	\$1,118	\$3,532	200%	-5%	216%
	23190 Board of Education; Other Governing Body Services	\$20,612	\$11,433	\$8,950	\$12,026	-42%	5%	34%
	23210 Executive Administration; Office of The Superintendent	\$389,740	\$431,152	\$403,672	\$429,758	10%	0%	6%
	23220 Executive Administration; Community Relations	\$76,947	\$3,109	\$0	\$0	-100%	-100%	
	23290 Executive Administration; Other Executive Administration Services	\$3,815	\$1,440	\$4,106	\$3,459	-9%	140%	-16%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$59,879			
	25150 Fiscal Services; Payroll Services	\$288	\$435	\$318	\$2,793	> 500%	> 500%	> 500%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$0	\$2,099			
	25191 Other Fiscal Services; Refund of Revenue	\$909	\$935	\$7,836	\$10,115	> 500%	> 500%	29%
	25193 Other Fiscal Services; Printed Forms	\$0	\$150	\$0	\$0		-100%	
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$200	\$650			225%
	25400 Planning, Research, Development and Evaluation	\$15,382	\$5,000	\$0	\$0	-100%	-100%	
	25720 Personnel Services; Recruitment and Placement	\$0	\$11,367	\$5,018	\$23,634		108%	371%
	25750 Personnel Services; Health Services	\$0	\$0	\$2,430	\$0			-100%
	25790 Personnel Services; Other Professional Services	\$0	\$5,175	\$6,100	\$0		-100%	-100%
	25920 Ditch Assessments	\$623	\$2,180	\$244	\$0	-100%	-100%	-100%
	25990 Other Support Services, Central	\$15,286	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,475,345	\$1,600,538	\$1,531,218	\$1,618,291	10%	1%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$62,364	\$131,220	\$136,169	\$131,932	112%	1%	-3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$17,267	\$5,469	\$7,659	\$21,514	25%	293%	181%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,284	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,387	\$0	\$0		-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$81,858	\$82,031	\$60,915	\$165,288	102%	101%	171%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$290	\$0	\$746	\$0	-100%		-100%
	27010 Student Transportation; Service Area Direction	\$96,800	\$176,870	\$135,417	\$84,949	-12%	-52%	-37%
	27100 Student Transportation; Vehicle Operation	\$371,903	\$521,000	\$506,659	\$565,886	52%	9%	12%
	27200 Student Transportation; Monitoring Services	\$25,379	\$21,893	\$29,119	\$35,628	40%	63%	22%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$202,280	\$204,158	\$249,290	\$336,510	66%	65%	35%
	27400 Student Transportation; Purchase of School Buses	\$194,865	\$240,995	\$0	\$0	-100%	-100%	
	27500 Student Transportation; Insurance on Buses	\$16,423	\$16,378	\$8,359	\$9,389	-43%	-43%	12%
	27700 Student Transportation; Contracted Transportation Services	\$5,998	\$4,568	\$6,319	\$3,142	-48%	-31%	-50%
	27900 Student Transportation; Other Student Transportation Services	\$2,155	\$3,966	\$3,379	\$2,881	34%	-27%	-15%
	27910 Student Transportation; Bus Driver Training	\$315	\$4,559	\$2,460	\$266	-16%	-94%	-89%
	31200 Food Services Operations; Food Preparation and Dispensing	\$312,599	\$384,269	\$444,616	\$510,031	63%	33%	15%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$0	\$11,304			
	31900 Other Food Services	\$575,753	\$608,016	\$728,786	\$796,599	38%	31%	9%
Overhead and Operational Total		\$4,048,800	\$4,600,064	\$4,401,485	\$4,975,841	23%	8%	13%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$4,904	\$0	\$0	\$0	-100%		
	33200 Community Recreation	\$0	\$0	\$4,179	\$3,032			-27%
	33400 Athletic Coaches	\$229,319	\$244,934	\$210,148	\$193,230	-16%	-21%	-8%
	33500 Welfare Activities Services	\$312,151	\$324,470	\$301,423	\$255,658	-18%	-21%	-15%
	33930 Latch Key Kid Program	\$11,922	\$44,666	\$996	\$0	-100%	-100%	-100%
	33940 Child Care Services	\$23,849	\$53,552	\$41,955	\$48,748	104%	-9%	16%
	33990 Other Community Services; Other	\$184,968	\$459,566	\$762,399	\$759,581	311%	65%	0%
	45100 Building Acquisition, Construction and Improvements	\$593,275	\$353,084	\$320,230	\$417,054	-30%	18%	30%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$22,974	\$11,804	\$7,277	\$225,886	> 500%	> 500%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$469,320	\$450,427	\$451,213	\$548,003	17%	22%	21%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$558,534	\$430,266	\$74,899	\$461,353	-17%	7%	> 500%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$197,106	\$31,122	\$145,317	\$69,731	-65%	124%	-52%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$265,000	\$290,000	\$305,000		15%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$387,712	\$358,671	\$333,551	\$320,096	-17%	-11%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$118,628	\$179,777	\$3,896	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,159,844	\$2,515,000	\$2,980,000	\$3,175,000	47%	26%	7%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
North Adams Community Schools (25)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$345,118	\$651,241	\$479,479	\$342,960	-1%	-47%	-28%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$1,337	\$3,637			172%
Nonoperational Total		\$5,619,623	\$6,373,581	\$6,408,300	\$7,128,968	27%	12%	11%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$257,196	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$843,299	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$65,668	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,772,959	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$10,468	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$79,146	\$0	\$0	\$0			
Prorated By Fund Total		\$3,028,736	\$0	\$0	\$0			